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ABSTRACT

This paper presents empirical documentation on the under-representation of women partners in public accounting firms and of women full professors in academia. Arguments are based on results of a cohort model which examined women's careers from the time they entered a profession until the time they should have been promoted to either partner or full professor. The analysis suggests that most conventional (and some academic) workplace discrimination is rooted in an overly individualistic approach, i.e., attitudes of the men and women involved generate barriers to women's upward mobility. Proponents of the individualistic approach claim the concept of self-selection is the real problem confronting women in the workplace, i.e., the idea that women's problems in upward mobility are due more to their career decisions and that better decisions on their part would lead to more rewards. This paper rejects that argument by suggesting it is an attempt to blame women for the organizational, institutional, and ideological discrimination they frequently face in the workplace. It is suggested that a more structural, less personal analysis of workplace discrimination will be more helpful in successfully addressing these problems in the near and distant future. Contains 32 references. (GLR)

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UPWARD MOBILITY OF FEMALE ACCOUNTANTS AND ACADEMICS: FROM THE PERSONAL TO THE STRUCTURAL

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UPWARD MOBILITY OF FEMALE ACCOUNTANTS AND ACADEMICS: FROM THE PERSONAL TO THE STRUCTURAL

Abstract

This paper has two purposes. First, we will empirically document the under-representation of women partners in public accounting firms and, to a lesser extent, the under-representation of women full professors in academia. We try to employ a "cohort model" that traces women from the time they enter a profession until the time they should be promoted to either partner or full professor. This sort of analysis allows us to make a normative assumption of what the gender composition of these occupations **should** look like instead of just describing what it **does** look like. Second, we will suggest that most conventional (and some academic) analysis of workplace discrimination is rooted in an overly individualistic approach. That is, it is the attitudes of the men and women involved, rather than their organizational or institutional contexts, which generate barriers to women's upward mobility. One particularly ominous strand of these individualistic arguments has been called "self -selection" [see Cole, 1979]. Proponents of self-selection explanations argue that decisions by women themselves are primarily responsible for any lack of status attainment, and that different decisions by women could lead to more rewards. In short, self-selection ideas posit that there is nothing inherent in women which prevents their upward occupational mobility, they just need to "select" better career decisions. We contend that self-selection is, at best, little more than a clever attempt to acknowledge the existence of sociological issues without seriously considering the impact they may have on human agency. At worst, self-selection may be a conscious attempt to blame women for the organizational, institutional, and ideological discrimination they frequently face in the workplace. We believe that a more structural, less personal, analysis of workplace discrimination will be more helpful in successfully addressing these problems in the near and distant future.

AUTHORS' NOTE

This is truly a work in progress. We have been expecting two sources of "raw" numbers to help us make a stronger case about sex discrimination in the academic workplace. Alas, they have still not arrived and we had to get this in by the ESS deadline. We have every intention of strengthening the empirical section on academia as soon as we get this important (and supposedly brand new) information. We apologize for the incompleteness of the essay, but thought it would be worth the risk (of rejection) in order to hopefully get some feedback and suggestions at the Arlington meetings. We remember an ESS newsletter from last year urging people to submit works "in progress." Little did we know that meant us.

Thank you for your consideration.

Introduction

The quantity of women college professors has grown steadily over the past two decades. Yet, despite this constant growth, and despite a concurrent increase in the quantity of women PhDs, there has not been a corresponding increase in the quantity of women full professors. Similarly, despite an enormous surge in the last two decades of women receiving degrees in accounting and entering the profession, few women have ascended to the rank of "partner" in their firms. It seems that while entry-level obstacles for women are declining in these two fields, upward mobility for women within these occupations remains problematic. These organizational barriers are sometimes referred to as the "glass ceiling."

This paper has two purposes. First, we will empirically document the under-representation of women partners in public accounting firms and, to a lesser extent, the under-representation of women full professors in academia. We try to employ a "cohort model" that seeks to trace women from the time they enter a profession until the time they should be promoted to either partner or full professor. This sort of analysis allows us to make a normative assumption of what the gender composition of these occupations **should** look like instead of just describing what it **does** look like.

Second, we will suggest that most conventional (and some academic) analysis of workplace discrimination is rooted in an overly individualistic approach. That is, it is the attitudes of the men and women involved, rather than their organizational or institutional contexts, which generate barriers to women's upward mobility. One particularly ominous strand of these individualistic arguments has been called "self -selection" [see Cole, 1979]. Proponents of self-selection explanations argue that decisions by women themselves are primarily responsible for this glass ceiling, and that different decisions by women could well shatter it for good. In short, there is nothing inherent in women which prevents their occupational mobility, they just need to "select" better career decisions. We contend that self-selection is, at best, little more than a clever attempt to acknowledge the existence of

sociological issues without seriously considering the impact they may have on human agency. At worst, self-selection may be a conscious attempt to blame women for the organizational, institutional, and ideological discrimination they frequently face in the workplace.

I. WOMEN PARTNERS IN ACCOUNTING FIRMS

In 1984, the American Institute of Certified Public Accountants (AICPA) Future Issues Committee warned that there were severe barriers against women's upward mobility in public accounting firms, and that they posed possibly harmful consequences for the profession [Borgia, 1989]. The Future Issues Committee also charged a new group to further examine these issues. This group recently urged accounting firms to identify and remedy personal and organizational obstacles which may be hampering women's upward mobility in the accounting profession [AICPA, 1988].

Research has documented the changing composition of the accounting profession. In the early 70s, about 20% of all new employees in the large national firms were women. This increased to 28% by 1977, 46% in 1988, and currently stands at about 50% [Rankin, 1978; *Journal of Accountancy*, 1988, 1989; Ried, Acken, and Jancura, 1987; Carcello et.al., 1991]. During the past decade, there has also been an increase in the percentage of women partners in these large national firms, from 1% in 1983 to 3% in 1986. While this increase is encouraging, Hooks and Cheramy [1989] expected an even greater increase based on the overall rise of women in national firms. In the present study, we describe more recent changes in the gender composition of these partnerships and juxtapose them with changes in the accounting profession as a whole.

Our study of discrimination against women partners is important in two ways. First, we use the most current information available which, in addition to its immediacy, takes into account recent court rulings which should certainly impact on the gender composition of national accounting firm partnerships. These cases, *Hishon v. King & Spalding* and *Hopkins v. Price Waterhouse*, found firms

guilty of discriminating against certain women being considered for admission to partnership. We suspect that these rulings would cause noticeable increases in the percentage of women partners above and beyond any increases that might occur anyway.

Second, we have constructed a simple empirical standard for assessing what the current gender composition of partnerships **should** be, and how well the national firms measure up to this. Previous studies tend not to address this normative component. Instead, they revolve around more abstract notions that the gender composition of partnerships is "somehow askew."

Our data come primarily from the 1987 and 1991 partnership directories of the Big Six national accounting firms. As of October, 1991, we had 1987 and 1991 directories from four of the six firms (we expect the other two shortly). We first compared the gender composition of these partnerships in 1987 to the composition in 1991. We examined whether there was a statistically significant change in the gender composition of partnerships in the big six firms as a whole during this period (we do not identify individual firms).

Second, we compared the actual number of new female partners during this period with an **expected** number of women who should have become partners during this period. This expectation was based on the gender composition of entry-level accountants during the late 1970s, assuming that it takes approximately 10-14 years to become a partner in a large national firm. It should be noted that our data on actual new female partners come from only one firm. However, we feel confident about generalizing from this evidence because of the striking homogeneity among firms reflected in our other data -- a homogeneity we cannot demonstrate in order to protect the anonymity of each firm.

Table 1 compares the gender composition of Big Six partnerships in 1987 and 1991. There is a noticeable increase in the percentage of total partners who are women in 1991. This increase is not

only notable but statistically significant as well ($x^2 = 66.08$, $p = .001$). Clearly the gender composition of Big Six partnerships has changed dramatically in the last four years.

TABLE 1

1987			1991		
MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
5520	174	5694	5586	287	5873
% FEMALE		3.06	% FEMALE		4.89

$x^2 = 66.08$, $p = .001$

After determining that there was a significant increase in female partner between 1987 and 1991, we compared this increase to an expected gender composition of Big Six partnerships. We would assume that the gender composition of partner promotions between 1987 and 1991 would be proportional to the gender composition of entry level positions in the late 70s.

There seems to be a rough consensus in the literature that, in the late 70s, approximately 24%-30% of all new Big Six (then Big Eight) entry level hires were women. Therefore, we offer a conservative expectation that 20% of all new partners named between 1987 and 1991 should have been women. Using exact data from one firm, and assuming this reflects behavior in the other five, we observed that 7.04% of all new partners named between 1987 and 1991 were women (35 out of 497). In addition to this readily apparent difference between observed and expected values, the difference was also extremely significant ($x^2 = 52.15$, $p \leq .001$). Therefore, the large, national

accounting firms should probably take a small bow, but not assume that the glass ceiling has been shattered.

II. WOMEN FULL PROFESSORS IN ACADEMIA
(please see authors' note at beginning of paper)

We believe that accounting and academia make for an interesting and relevant comparison. Both professions have seen a tremendous influx of women at entry level positions over the past two decades. In addition, it takes roughly the same number of years to become an accountant as it does to become a full professor [see Theodore, 1986]. Finally, current gatekeepers in both professions do not as a group believe there is any personal or organizational discrimination against women's upward mobility. Of course, this attitude is not unique to firm partners or full professors.

Unfortunately, we must currently rely on imprecise data in assessing the glass ceiling women face in rising to the rank of full professor. There has been excellent research about the gender composition of various academic ranks, and the gender composition of past and present PhDs. But, there are currently no data on the gender composition of recent promotions to full professor. Therefore, unlike with accounting promotions, we are unable to make any precise normative assertion as to what the gender composition of recently promoted full professors **should** have been based on the gender composition of new PhDs in the mid to late 70s. By comparing the gender composition of these PhDs to the **total** number of full professors, we would conflate new full professors with old full professors and thus make an unfairly strong claim about women being under-represented as full professors. Indeed, we would argue that a major shortcoming of previous research in this area concerns this tendency to treat full professors as an aggregate instead of as representatives of different "PhD cohorts" which themselves vary in gender composition.

Nevertheless, we still believe there is ample evidence to support a general notion of women being under-represented at the rank of full professor.

Aggregate data from various studies suggest that women are currently under-represented as full professors after taking into account the gender composition of their PhD cohort [Bronstein et.al., 1986; Lee, 1990; Fuehrer and Schilling, 1985]. For example, geography departments gave approximately 6% of their PhDs to women in 1970 but gave women 27% of all PhDs in 1987. Nevertheless, only 3.1% of all full professors in geography are currently women, as compared to 2.9% in 1970. Despite the four-fold increase in women geography PhDs over the last two decades, there has been no significant increase in women full professors [Lee, 1990].

Data from a sample of political science departments is a little more helpful in arguing what the gender composition of full professors "should" look like [Stetson et.al., 1990]. Here, we have conservatively estimated that about 13% of all recent promotions to full professor were women. Unfortunately, there are no firm data on the gender composition of political science graduate students in the mid 70s. However, based on general trends within graduate education over the past two decades, we suspect this is significantly less than the percentage of women starting their professorial careers in the mid 70s.

Of course, there is a plethora of qualitative data which very convincingly expresses the barriers that women face in achieving full professorship [see Theodore, 1986; Simeone, 1987]. We do not believe that such conclusions are unwarranted or irrelevant simply because there are no "hard" numbers to support them. It is even quite possible that workplace discrimination can actually be disguised by insisting that quantitative facts are inherently better than qualitative facts, and that only real integers can make for a convincing sociological arguments. While many think that the role of qualitative research is to supplement quantitative research, we hope that this and future quantitative research complements these real experiences of women and men in the workplace -- experiences that are not easy to regress with dummy variables.

DISCUSSION

There are three general explanations possible for the continued dramatic under-representation of women partners in the national firms, and of women full professors in academia. First, it could be that women are simply not as talented as men (either intellectually or motivationally) and, thus, do not achieve these high statuses. Second, women may choose to leave these professions before being considered for partnership; or they may choose not to demonstrate their "productivity" despite possessing talents equal to those of men. These choices are supposedly made for personal reasons such as, but not limited to, raising a family or preferring teaching over research and publication.. Third, women may be facing actual workplace discrimination, either obvious or subtle, which prevents them from becoming partners or full professors.

There is little factual evidence supporting the intellectual inferiority of women accountants. Some research has even demonstrated that female accounting students have consistently higher GPAs than their male counterparts [see Carcello et. al., 1991b]. The same patterns of "intelligence" also hold true in academia [see Cole, 1979]. Similarly, women seem to be just as motivated as men, and seem to have all the "correct" values for being successful accountants [see Cooper, Stanga, and Strawser, 1977; Rayburn, 1972; Fetters, 1979; Levine, 1985].

Indeed, it seems that male partners may have a double standard when it comes to judging women's partnership skills. A managing partner at one national firm explained that women were not partnership material because they "weren't assertive enough in their dealings with clients" [Rankin, 1978]. However, in the case of *Hopkins v. Price Waterhouse*, the firm justified not promoting Ms. Hopkins to partner because she was "overbearing and too assertive for a woman" [Ried, 1987]. Despite such blatant contradictions and lack of empirical support, female "inferiority" remains a persistent anecdotal explanation for the lack of women partners. Theodore (1986:56-8) describes many similar situations for women in academia including one where a female professor who

"assertively" asked for office space comparable to her male colleagues was told by her chair that "I pity your husband." It is doubtful that, in the same scenario, a man's spouse would have been pitied in the same way.

From the Personal to the Structural

It is often argued that women dislike the stress associated with working for a Big Six accounting firm; not to mention the horrendous amount of travelling and the strains on personal relationships. Of course, the most common explanation for why women choose to sacrifice upward mobility concerns their desire to raise children or their overall tendency to put family obligations (including a spouse's) above their own career goals.

But there is little empirical evidence supporting these anecdotal stereotypes of why women leave accounting firms. In fact, there is a growing body of research suggesting that men and women are remarkably similar in their occupational likes and dislikes. One study found little gender difference in employee turnover, and that "family/domestic" matters were **equally** important to both men **and** women who left their public accounting jobs [Gaertner, Hemmeter, and Pitman, 1987]. Men and women also seem to have a similar overall satisfaction (or, more accurately, dissatisfaction) with their jobs [Carcello, et. al., 1991a; Aranya, 1986].

Within academia, the same stereotypes are equally specious. Marital status and number of children do not have any effect on women's productivity or salary [Bronstein et. al., 1986; Barbezat, 1987]. In fact, Fox and Faver [1985] show that young children may have a positive correlation on the productivity of women. There is little support for the idea that women will necessarily jeopardize their careers by having or raising children. Nevertheless, women seem to be leaving their institutions at an alarming rate. A recent report by the Center for Women's Policy Studies indicates that 75% of

all women hired at the University of Wisconsin during the 1980s (n=1281) have since left the school [Blum, 1991].

Still, many studies do consistently turn up differences between men and women. Typically, these differences seem to revolve around the women's perception that they are not being treated fairly especially with regards to promotions [Gaertner, Hemmeter, and Pitman, 1987; Lathan et.al., 1987]. Trapp, Hermanson, and Turner [1989] found that 57% of the women currently employed in public accounting believe they have less chance of being promoted to partner than men. Exum et. al. [1984] has found similar trends among women professors. Whether or not these perceptions are true, they are certainly likely to encourage women to "self-select" themselves out of certain career paths.

We would argue that there is a fine line between these elements of so-called "self-selection" and actual discrimination. How many of these perceptions are actually based in reality, and how many of them are rooted in the conscious personal and organizational decisions of public accounting firms and universities? And are these decisions clearly discriminatory or do they instead send more subtle -- although equally powerful -- negative messages to women?

For instance, it seems that although male and female accountants begin at equivalent salaries, within a few years men are making more than women with the same experience and credentials [Olsen and Frieze, 1986; Jayson and Williams, 1989]. This not only would contribute to the perception of discrimination, but seems to be a concrete example of actual discrimination. Similarly, there is extensive evidence that, at higher ranks, male professors receive higher wages than female professors with identical qualifications [Cole, 1979; Persell, 1983].

These negative perceptions may begin germinating even before women begin working in public accounting. Lathan et.al. [1987] found that women comprised only 12% of the campus recruiters dispatched by public accounting firms. This, along with other recruiting dynamics, contributes to the more negative interviewing experiences of female accounting majors seeking

employment in public accounting [Carcello et.al., 1991b]. It is quite possible that these experiences send a subtle message to women that they will not be treated equally in this profession, regardless of their talents, skills and motivation. Women in graduate school are certainly aware of the lack of female role models, problems of sexual harassment, and the experiential knowledge that women and men are treated differently [Theodore, 1986; Simeone, 1987]. Is responding negatively to this really "self-selection," or do these social structural components legitimately constrain a woman's definition of the academic situation?

Within accounting, these messages may come more strongly from the large, national firms. Indeed, most women who have become partners work in smaller, regional public accounting firms rather than in the Big Six [Ried, Acken, and Jancura 1987].

> In my firm, and probably in most of the accounting firms in the country, the predominant judges of talent continue to be men. I believe a woman has a better opportunity to become a partner in a small [regional] firm. Unlike in a large firm, she has contact on a daily basis with the partners and major clients, thus giving her all-important visibility (Heaney, 1988).

Implicit in this statement are some of the more **structural** parameters which might contribute to the glass ceiling women face in national public accounting firms. For instance, how important are informal social networks, and the "all-important visibility" resulting from them, to the advancement opportunities of accountants? And how frequently are these networks unavailable to women in the profession? We believe that social network analysis has been under-utilized in trying to unravel patterns of discrimination within professions, although it has been effectively employed in understanding how people get jobs in the first place [see Lin, Ensel, and Vaughn, 1981; Granovetter, 1973]. Some studies of academia mention the importance of networks, but there has been little

attempt to actually measure the importance of "non-meritocratic" factors in aiding promotion to full professor [Fox and Faver, 1985; Lott, 1985].

A recent ABC network news story illustrated how this phenomenon works at the golf course. A woman partner in a public accounting firm said she was unable to attract as many new clients as her male counterparts due to the discriminatory policies of the country club they all belonged to. This club restricted when women could play, and prohibited women and men from playing together (except on Sunday afternoons). In addition, the clubhouse contained a segregated women's lounge which had no bar and only limited service. This woman was unable to use her club membership to further her own career interests or the interests of her company. This obstacle did not interfere with men in similar positions in the same company.

At the university where one of us teaches, a similar phenomenon takes place on the basketball court. Twice a week, ten or twenty faculty get together for some basketball. This has quickly led to interdepartmental bonds (both professional and collegial) that may positively affect future tenure and promotion decisions. Although we do not have rules about women playing, none do. Is this an example of women "self-selecting" themselves out of an important local network and thus jeopardizing their career mobility? Or does such an argument beg the entire question of why women may not want to play basketball? If only these women showed up for ball, self-selectors might argue, they would be more likely to receive promotions; there are a lot of movers and shakers on the court. In this case, we would argue that our ascribed status of being male gives us an advantage merely because the norms of our society make it more likely that a man will play basketball than a woman. Perhaps a reliable eighteen foot jump shot is more important for receiving a promotion at this campus than is a reliable publication record.

Focusing on subtle social networks would help raise the discussion of workplace discrimination above the level of the individual. Similarly, some have suggested (although not

empirically studied) that the internal organization of academic departments and institutions creates certain behavior much in the same way as do more general labor markets [Menges and Exum, 1983; Pfeffer and Langton, 1988]. Reskin and Roos [1990] present the notion of "job queues" to explain sex segregation within certain occupations. It seems that this may be a very fruitful path to study less personalized structural discrimination in both academia and accounting. For example, the proliferation of temporary part-time college teaching positions in the last several years illustrates an organizational dynamic whereby a lower prestige status is created to do the same job formerly executed by a high prestige worker. Empirical evidence seems to show that women are heavily over-represented in these temporary jobs [Bronstein et.al., 1986; Wilkie, 1979]. So, instead of asking what it is about certain people (both subordinate and superordinate) that explains discrimination, perhaps we should closely examine these more structural components that helps create more personal discriminatory behavior .

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